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STARS MANUAL

PCA

INTRODUCTION

This chapter explains how to enter PCA (Program Cost Account) information into STARS. If you do not have authority to do so, it will also explain how to complete the PCA form. In order to use Indexes, please be sure you are familiar with information in the [Classification Structure](#) chapter.

- You must know your agency's Program structure requirements.
- You must know your Index structure and how your agency uses it for reporting.
- You must know if your PCA should look up a Grant and how to find it on STARS.
- You must know if your PCA should look up a Project and how to find it on STARS.

CURRENT REVISIONS

3/7/2005 PRI (payroll indicator) added to table maintenance form and screen information in manual.

PCA - WHAT IS IT

The PCA Table provides the means for recording accounting data at various levels of program detail. This table provides a simple method of reducing the quantity of data entry required on transactions.

The STARS classification structure has five levels of internal program structure - Function, Activity, Program, Element, and PCA. PCA1 is also available but has minimal reporting capabilities.

The PCA is a five-digit code that normally identifies the lowest levels of program structure within your agency. In addition, the table can retrieve (look up) a Fund, Budget Unit, and optional codes such as Facility, Task, Location, Project, and Grant.

REQUIREMENTS

1. The agency defines the program structure necessary before assigning the PCA Codes. Prepare a program chart that illustrates the hierarchical relationship between Agency, Function, Activity, Program, and Element. See the [Classification Structure](#) chapter for more information on program structure.
2. Assign unique PCA numbers to each of the lowest level program units in the chart. Develop a numbering convention to use for your PCAs. This should be in conjunction with the program structure scheme.
3. Determine if a Budget Unit (BU) will be associated with each PCA. If you are Index-driven, put the budget unit on the Index Code. If you are PCA-driven, the budget unit should be put on the PCA.
4. Determine if a fund will be associated with each PCA. If you are Index-driven, put the fund on the Index Code. If you are PCA-driven, the fund should be put on the PCA.
5. Prepare and code Descriptor Table entries for each program category using the Descriptor Table Maintenance forms. Complete your Descriptor Tables that define the program structure before completing the PCA Table Maintenance Form. See the [Classification Structure](#) chapter for more information on program structure.
6. Be sure other table entries for the Fund and other optional codes are entered.
7. Determine the program level at which you will track and/or control allocations.
8. Determine if an Index, Project, Grant, Task, Facility, Location, or Organization Reporting Category will be related to a PCA code and if so, complete the related forms.
9. Code the PCA Table Maintenance Form (PCA-26).

RELATIONSHIP TO OTHER TABLES

STARS uses the Descriptor Tables to validate the elements of the program structure and other classification elements included in the PCA Table. The Program Cost Account Table is closely tied to the other system tables.

The Function, Activity, Program, Element, Facility, Task, and Location must be in their respective Descriptor Tables before using on a PCA setup.

The Project and Grant, if used, must be defined in the Descriptor Table and the Project Control Table or Grant Control Table. STARS requires the same of all the data elements on the PCA table.

PCA DATA ELEMENTS

See the [Classification Structure](#) chapter for more information on program structure.

PCA – UNDERSTANDING THE BASICS

STARS requires most of the transactions to have both a four-digit Index and a five-digit PCA. The PCA codes are used by your agency to identify certain program (PCA) structure. The PCAs are “short-cut” keys that help decrease the amount of data fields you have to enter.

Since many of your transactions require posting to the same data fields time after time, these “short-cut” keys can be set up to automatically look up and enter the same data element information each time you use them.

Most agencies are either PCA-driven (where the PCA automatically enters the Index) or Index-driven (where the Index automatically enters the PCA). Some agencies are both. The system can generate different levels of reports for your agency based on the agency structure that you attach to these “lookup” keys.

Your agency normally sets these up at the first of each year. However, some additions or changes can be made during the year. See the [PROGRAM COST ACCOUNT TABLE](#) Maintenance S026 Data Entry INSTRUCTIONS section later in this chapter for data fields on the PCA and how to complete the PCA information.

PROGRAM COST ACCOUNT TABLE MAINTENANCE TABLE – HOW TO COMPLETE

You can find and/or enter your agency’s PCA Codes by using the Table 26 screen:

VERSION 3.1		STARS--PROGRAM COST ACCOUNT TABLE MAINTENANCE/INQUIRY		S026
ENTER FUNCTION: (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)				
AGENCY: 000	PCA:	BFY:		
PCA TYPE:	TITLE:			
FUNCTION:	ACTIVITY:	PROGRAM:	ELEMENT:	
PCA-LEVEL-1:	ALLOC-PRG-LEVEL:	BUDGET UNIT:		
PROJECT-NO:	PROJECT-PHASE:	FUND/DET:		
GRANT-NO:	GRANT-PHASE:	INDEX:		
FACILITY:	TASK:	LOCATION:		
SERVICE UNIT	STANDARD:	TYPE:	TITLE:	

PCA-26 FORM

If you do not enter PCA information in STARS yourself, you can send a form to the SCO. [Click here to open the online PCA-26 form](#). Instructions are also available on the same Web page.

PROGRAM COST ACCOUNT TABLE MAINTENANCE S026 DATA ENTRY INSTRUCTIONS

Many of the agencies enter their own PCA codes instead of submitting them to the State Controller's Office. However, those agencies that accept this responsibility also accept the responsibility for fixing any problems that may arise due to their data entry.

The following descriptions assume you are an agency that does your own PCA code. These are the same guidelines used by the State Controller's Office.

Data Element	Description
FUNCTION	Enter the one-character Function code. A - ADD a new record C - CHANGE an existing record DELETE is not used. Put an end date on the PCA in order to stop usage and/or eliminate table rollover into the next fiscal year

Once the following data elements (known as Control Keys) are added, they cannot be changed.

Data Element	Description
AGENCY	Your three-digit agency code.
PCA	Enter a five-digit PCA code which uniquely identifies the lowest level of the Program structure.
BFY	Enter the two-digit Budget Fiscal Year to identify the fiscal year of the PCA. This should not be greater than the current fiscal year or next fiscal year after table rollover.

The following data elements are Information or Lookup elements used to reduce manual data entry.

PCA TYPE	Identifies the type of Program Cost Account (PCA). Default : 1 – DIRECT Cannot be changed
TITLE	Enter the PCA Title, up to forty characters. Do not leave this blank.

For the next group of data elements (or indicators), it is important to understand the implications before you enter them.

Be sure you have read the [PCA – HOW TO ADJUST](#) section of this chapter for information on how to make adjustments if you incorrectly enter or change the elements.

WARNING: The following factors will influence your decision about which level of Expenditure and Revenue Object Post Level Indicator to use.

- Once you enter these indicators, you should not change them. However, if you need to make a change, we recommend that you make the change on the PCA for the new fiscal year.
- The level you use will be the level displayed on the "online" File Inquiry screens.
- If a high degree of detail is required for reporting purposes then this indicator must reflect that degree of detail. Reports can be produced with information at more summarized levels, but reports cannot be ordered for a lower level of detail than is posted to the file. This level should be the lowest level of detail that you may want on your reports and online.

Data Element	Description
FUNCTION	Enter the two-digit Function code or leave blank. If entered, the AGENCY-FUNCTION combination must already be in the Function (D15) descriptor table. When using a Budget Unit on this form, this PCA function code must equal the function on the Budget Unit (20) Table for the budget unit.
ACTIVITY	Enter the two-digit Activity code or leave blank. If entered, the AGENCY-FUNCTION-ACTIVITY combination must be in the Activity (D16) descriptor table.
PROGRAM	Enter the two-digit Program code or leave blank. If entered, the AGENCY-FUNCTION-ACTIVITY-PROGRAM combination must already be in the Program (D17) descriptor table.
ELEMENT	Enter the three-digit Element code or leave blank. If entered, the AGENCY-FUNCTION-ACTIVITY-PROGRAM-ELEMENT combination must already be in the Element (D18) descriptor table.
PCA LEVEL 1	Enter the five-digit PCA-LEVEL-1 or leave blank. If entered, the PCA Level 1 must already be in the PCA Level 1 (D19) descriptor table. Agencies rarely get to this level since reporting is not readily available. The PCA Level 1 functions the same as the Org. Reporting Category (ORC). The ORC is for organizational grouping. PCA LEVEL 1 is for programmatic grouping.

Data Element	Description
ALLOC PRG LVL	<p>Enter the one-character Allocation Program Level that indicates the level of Program and Fund at which you want to post and/or control your allocation for this PCA. The PCA Table usually contains data below the level required for appropriation control. Additionally, this indicator designates if you want the allocation posted/controlled by Fund. You must enter the program levels on the PCA to at least the level of the Allocation Program Level indicator. For example, if level 'C' is used, you must enter the AGENCY, FUNCTION, and ACTIVITY.</p> <p>0 – No FUND, No Program level 1 – No FUND, FUNCTION level 2 – No FUND, ACTIVITY level 3 – No FUND, PROGRAM level 4 – No FUND, ELEMENT level 5 – No FUND, PCA level</p> <p>-OR-</p> <p>A – By FUND, No Program level B – By FUND, FUNCTION level C – By FUND, ACTIVITY level D – By FUND, PROGRAM level E – By FUND, ELEMENT level F – By FUND, PCA level</p>
BUDGET UNIT	<p>Enter the four-character Budget Unit code or leave blank. If entered, it must be in the Budget Unit Table (table 20). The function levels on the Budget Unit (20) Table must match the PCA function levels.</p>
PROJECT NO	<p>Be aware that information in the PCA reports may be for multiple projects/phases.</p>
PROJECT PHASE	<p>Enter the six-character Project Number and the two-alphanumeric Project-Phase or leave both fields blank. If entered, it must be in the Project Control (PC table 27). This data element may be used to force your agency to manually enter a project number by setting up a dummy project with an end date (project number 999999-99).</p>

Data Element	Description
FUND FUND DETAIL	<p>Enter the four-digit Fund or leave blank. If entered, it must be in the Fund (D22) descriptor table and on the budget unit you use.</p> <p>Enter the two-digit Fund Detail or leave blank. If entered, it must be in the Fund Detail (D23) descriptor table.</p>
GRANT NO GRANT PHASE	<p>You can change these as long as your agency is aware that information on the PCA reports may be for multiple grants/phases.</p> <p>Enter the six-character Grant Number and the two-alphanumeric Grant-Phase or leave both fields blank. If entered, it must be in the Grant Control (GC - table 29). This data element may be used to force your agency to manually enter a grant number by setting up a dummy grant with an end date (grant number 999999-99).</p>
INDEX CODE	Enter the four-digit Index number or leave blank. If entered, it must be in the Index Code table 26. If you are PCA-driven, this should be entered.
FACILITY	<p>You can change these as long as your agency is aware that their PCA reports may be for multiple facilities.</p> <p>Enter the four-character Facility code or leave blank. If entered, it must be in the Facility (D26) descriptor table.</p>
TASK	<p>You can change these as long as your agency is aware that their PCA reports may be for multiple tasks.</p> <p>Enter the four-character Task code or leave blank. If entered, it must be in the Task (D27) descriptor table.</p>
LOCATION	<p>You can change these as long as your agency is aware that their PCA reports may be for multiple locations.</p> <p>Enter the six-character Location code or leave blank. If entered, it must be in the Location (D36) descriptor table.</p>

The following data elements are Information or Lookup elements used to reduce manual data entry. End Dates are included to close the PCA for posting financial transactions and for year-end rollover:

EFF-START-DATE	Enter the six-digit Effective Start Date (MMDDYY) or leave blank. Identifies when the PCA Code becomes effective. You cannot make postings to this PCA before the effective start date. If left blank, postings can begin at any time.
EFF-END-DATE	Enter the six-digit Effective End Date (MMDDYY) or leave blank. Identifies when a PCA Code ceases to be effective. You cannot make postings to this PCA after the effective end date. If left blank, you can post at any time. If you do not want this PCA rolled forward into the next fiscal year, put a 06-30-XX end date on before table rolls.

PCA – HOW TO ADJUST

IMPORTANT: If you enter PCA controls incorrectly, correcting the PCA table will not correct the transactions that have already processed in STARS. In order to correct prior postings, you would need to complete the following steps:

DAY 1 – REVERSING THE INCORRECT TRANSACTIONS

1. Set this table to the incorrect controls.
2. Enter adjusting entries to reverse out the posted transaction.
3. Release the batch for processing in the nightly processing.

WARNING: You should not release any other batches for that day that might post to the incorrect PCA information. If you do, they will process under the incorrect controls and will have to be reversed.

DAY 2 – RE-ENTERING THE OLD TRANSACTIONS

1. Set this table to the correct controls.
2. Enter adjusting entries to re-post the old transactions to the correct controls.
3. Release the batch, as well as other batches you have held, for processing in the nightly processing.

NOTE: If you are making the change upward, you may be able to leave the old data as is and request your reports at the higher level. However, your online information for those transactions already posted would be at the lower level and would not combine on the online screens.

PCA REPORTS – WHAT ARE THEY

DAFR6660	Program/PCA Hierarchy Lists all of the program structure including agency, function, activity, program, element, PCA1, and the corresponding PCA within each structure hierarchy. You can request this report for one or multiple fiscal years using SS1 for the four-digit beginning fiscal year and SS2 for the four-digit ending fiscal year. This will report only that program structure which has not been purged.
DAFR8560	PCA Table Listing Lists all PCA codes on the PCA table with all the “lookup” structure information.

Other PCA-related Reports:

To see the types of reports that have PCA information on them, please see the end of other chapters in this manual, for example, Expenditure and Disbursements chapter or the Cash Receipts chapter